

deduction and to gradually increase the deduction to 100 percent. This legislation phases in the 100-percent deduction over a period of 4 years. Several bills have been introduced on this issue and it has broad support.

During the committee markup, Mr. CARDIN and I offered an amendment to restore the deduction for 1994 and to increase the deduction to 80 percent for 1995 and 1996. This amendment failed by a vote along party lines.

The deduction of health care costs is an extremely important issue for the self-employed. One quarter of self-employed Americans—3.1 million farmers and craftsmen, professionals, and small business proprietors—have no health insurance. The self-employed are 1½ times more likely to lack essential health care coverage.

We have to do more than increase the deduction to 30 percent. Major health care reform proposals included a provision to allow self-employed workers a 100-percent deduction. The Tax Code should encourage the self-employed to purchase health insurance. This deduction allows businesses to spend more on health care. There are approximately 41 million medically uninsured individuals in the United States. An individual's employment should not determine the tax treatment of their health insurance.

Since I joined the Ways and Means Committee, I have tried to make permanent the deduction of health care costs for the self-employed. It was the first tax issue I undertook as a member of the committee.

Small businesses and the self-employed are the engine of economic growth for our economy. The ranks of the self-employed include the likes of farmers, craftsmen, shopkeepers, day laborers, ranchers as well as accountants, lawyers, and doctors who practice either in partnerships or as sole practitioners. As you can see, this provision affects a wide variety of individuals.

Businesses can deduct the full cost of any health insurance provided to employees. Similar treatment has never been available to the self-employed. Businesses on the average, contribute and fully deduct 80 percent of the total cost of employee health insurance premiums. We should at least consider increasing the deduction for the self-employed to at least 80 percent.

I urge you to support this legislation today and to consider readdressing this issue during this session of Congress. We can do better than 30 percent.

Mr. Speaker, I yield back the balance of my time, and I move the previous question on the conference report.

The previous question was ordered.

The conference report was agreed to.

A motion to reconsider was laid on the table.

GENERAL LEAVE

Mr. SAM JOHNSON of Texas. Mr. Speaker, I ask unanimous consent that all Members may have 5 legislative days within which to revise and extend their remarks on the conference report just agreed to.

The SPEAKER pro tempore. Is there objection to the request of the gentleman from Texas?

There was no objection.

REPUBLICAN CONTRACT WITH AMERICA

(Mr. BOEHNER asked and was given permission to address the House for 1 minute.)

Mr. BOEHNER. Mr. Speaker, Republicans in the House continue to make good on their campaign promises outlined in our Contract With America.

We outlined eight major reforms that we would bring to the House on the opening day and we have accomplished those reforms and many more.

Over these last 86 days, Republicans in the House have brought forward 9 of our 10 bills, meeting our commitment in the contract. Next week we will bring forward the 10th bill, and that bill will be a tax bill to reduce taxes on working families, will cut spending, and help reduce the budget deficit.

Republicans are continuing to work hard, we are keeping our promises, and working hard for the American people who sent us here to change the way Washington does its business. We are attempting to do that.

Next week's bill will reduce taxes on middle-income families, it will reduce taxes on senior citizens and raise the earnings limit on them so those senior citizens can work above the limits that are imposed on them today.

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Furthermore, we will reduce capital gains taxes in America to free up capital so that people in America will have a better opportunity at better high-paying jobs.

This is our Contract With America; we are proud to bring it to you, and thank you for your support in helping us move the significant legislation through this new Congress.

TAX CUTS: WHO WILL BENEFIT?

(Mr. WISE asked and was given permission to address the House for 1 minute.)

Mr. WISE. Mr. Speaker, in responding to the gentleman from Ohio, it is true we are about in the 86th day of the contract for America, a lot of things have happened, and I think we ought to talk for just a moment about this tax cut package because it is kind of like walking in the car lot. And you heard the description of it, it sounds pretty good, it is shiny and glistens; better look under the hood, check the trunk, kick the tires because you may have some problems.

If you are middle income, depending on what your income status is, if you are \$200,000 you are in great shape, you are going to be able to take full advantage of this tax cut. But if you are under \$13,000 a year you are out of luck.

Who are we trying to help around here? If you are the average West Virginia family, income of \$22,000 to \$24,000 a year, not much in store for you. If you are \$100,000, though, 51 percent of the tax benefits are going to go to you; if you are \$75,000 it is around 65

percent, you will like the capital gains tax cut.

If you are over \$100,000 the average amount you will be getting back will be \$1,200; if you are somewhere around \$30,000 a year it is \$26.05, Department of Treasury statistics.

So this is what is on the floor next week. And of course, where would this tax cut go, how do you pay for it? You pay for it by cutting other programs, and so those cuts do not go to reducing the deficit, which in my town meetings is what two-thirds of the people are saying that they want done.

You give a tax cut basically to the privileged few, and you cut the very programs that help the bulk of Americans. School lunch, school breakfast, welfare reform, so many of the other cuts, rescission programs, summer jobs program that put young people to work, those are the programs being cut.

So, Mr. Speaker, I would just urge Members to look very closely at this last item of the contract. If it is the diadem in the crown of the contract, it has a lot of tarnish to it, and it is going to be important to debate it fully next week.

CAMPAIGN TO PROTECT SANE GUN LAWS

(Mrs. SCHROEDER asked and was given permission to address the House for 1 minute and to revise and extend her remarks and include extraneous material.)

The SPEAKER pro tempore (Mr. GOODLATTE). Without objection, the gentlewoman from Colorado is recognized for 1 minute.

There was no objection.

Mrs. SCHROEDER. Mr. Speaker, today is a very tragic day because it is the 14th anniversary of the shooting of President Reagan and his press secretary, Jim Brady. And tomorrow is going to mark the beginning of a campaign to protect sane gun laws by 82 national organizations representing 88 million Americans.

Why are these organizations mobilizing? Tomorrow they will speak for themselves, but they are beginning their congressional campaign tomorrow to make sure, to make sure that Federal gun laws that make sense will not be repealed after the 100-day contract period is finished.

Mr. Speaker, I will include for the RECORD at this point an article from Newsweek magazine calling on pulling the trigger on guns.

This article, I think, is a very important one, and tells why these many, many organizations and Americans are very, very frightened, that some of the important gains we made after this tragedy that happened 14 years ago are apparently about to be assaulted and repealed in May of this year, right here in this very House.

So, I hope that everybody thinks about it. When you look at the Brady bill we know that last year it stopped